

STATE OF HAWAII—DEPARTMENT OF TAXATION
APPLICATION FOR AUTOMATIC EXTENSION OF
TIME TO FILE HAWAII RETURN FOR A
PARTNERSHIP, TRUST, OR REMIC

DO NOT WRITE OR STAPLE IN THIS SPACE

Type of return: ☐ Form N-20 ☐ Form N-40 ☐ Form N-66 ☐ Form N-70NP (TRUST)

CALENDAR YEAR 1995 or other tax year

beginning _____, 1995 and ending ● _____, 19 _____

Please read reverse side before preparing form.

☐

Initial Return

	AMD	UNP	008	PNT	INT
• PRINT OR TYPE •	NAME		• Federal Employer I.D. Number		
	Dba or C/O		Hawaii G.E./Use I.D. No.		
	ADDRESS		DO NOT WRITE IN THIS SPACE		
	CITY, STATE and ZIP CODE				

NOTE: File this form with the taxation district office where you must file your income tax return and pay the amount shown on line 3 below. **This is not an extension of time for payment of tax.** The law requires that a penalty be charged for late payment of tax and late filing unless you show reasonable cause for not paying the tax when due (see Instructions).

An automatic 3-month extension of time until ● July 20, 1996 (or if a fiscal year return until ● _____, 19 _____) is requested.

• ATTACH CHECK OR MONEY ORDER HERE •

- 1 Total income tax liability for 1995 (You may estimate this amount)
- 2 Credits (see Instructions)
- 3 Income tax balance due (line 1 minus line 2). Pay in full with this form.

1		
2		
3 •		

Pay amount on line 3 in full. Attach check or money order for full amount payable to "Hawaii State Tax Collector." Write your Federal Employer I.D. No. and "1995 Form N-100" on it. Pay in U.S. dollars.

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that the statements contained herein are true and correct.

- ☐ A general partner.
- ☐ A fiduciary, trustee, or an officer representing a fiduciary or trustee filing Form N-40.
- ☐ A fiduciary, trustee, or an officer representing a fiduciary or trustee of an exempt trust or organization filing Form N-70NP.
- ☐ Other _____
- ☐ An authorized agent with power of attorney.

• _____
Signature

Date

INSTRUCTIONS

NOTE: If this is the first year you are filing a Form N-20, N-40, N-66, or N-70NP (Trust), please check the box "Initial Return" above the line for your name, to assist the expediency of the processing of your request for extension.

1. Purpose of Form N-100.—Use this form to ask for an automatic extension of time to file Form N-20, N-40, N-66, or N-70NP (Trust). A copy of the federal request for extension form may **NOT** be used.

Do not request an automatic extension if you are under a court order to file your return by the regular due date.

The three month automatic extension will be granted if you complete this form properly, file it on time, and pay with it the amount of tax shown on line 3, and meet the conditions in 3 below. We will notify you only if your request for an extension is denied.

2. Still Need More Time?—You may request an additional extension of time by filing Form N-100A **before** the expiration of this automatic extension.

In no case shall extensions be granted for a period of more than six months beyond the due date of the return.

3. Granting of Extension.—An automatic extension of time for filing a return shall be allowed only upon the following two conditions:

- On or before the due date of the return prescribed by the statute, there shall have been paid, through estimated tax payments or a payment accompanying the application for the extension, an amount equal to 90% of the tax for the taxable year. If a payment accompanies the application for the extension, the amount of this payment shall be shown on line 3.
- Within the time specified by the automatic extension, the return shall be filed, accompanied by payment of the tax to the extent not already paid.

4. When to File.—File Form N-100 by April 20, 1996. If you are filing a fiscal year return, file Form N-100 by the regular due date of Form N-20, N-40, N-66, or N-70NP. If the due date falls on a Satur-

day, Sunday or legal holiday, file by the next regular workday.

You may file Form N-20, N-40, N-66, or N-70NP any time before the extension period ends.

5. Where to File.—This form must be submitted to the income tax assessor of the taxation district in which the partnership, fiduciary, trust, or REMIC is required to file its return.

MAILING ADDRESSES

Oahu District Office
P.O. Box 1530
Honolulu, Hawaii 96806-1530

Maui District Office
P.O. Box 913
Wailuku, Hawaii 96793-0913

Hawaii District Office
P.O. Box 1377
Hilo, Hawaii 96721-1377

Kauai District Office
P.O. Box 1688
Lihue, Hawaii 96766-5688

6. How to Fill Out This Form.—At the top, indicate if you are filing an extension for Form N-20, N-40, N-66, and N-70NP (Trust). If you are on a fiscal year, fill in the dates your tax year begins and ends. Below that, fill in the spaces with the name, address, federal employer's I.D. number, the Hawaii general excise/use identification number of the partnership, fiduciary, trust or REMIC, and, if you are on a fiscal year, the date on which your extension will end.

7. How To Claim Credit for Payment Made With This Form.—Show the amount paid (line 3) with this form on Form N-20, N-40, N-66, and N-70NP.

8. Penalties.—You may be assessed one or both of the following penalties:

Late Payment of Tax.—Form N-100 does not extend the time for payment of income tax. You may be charged a penalty of 20% of taxes not completely paid within 60 days of the prescribed filing date of the return.

Late Filing of Return.—You may be charged a penalty of 5% of the tax due for each month or part

of a month that the return is late, but not more than 25%. If you file a return late, attach a full explanation with the return.

9. Interest.—Interest is accrued at the rate of $\frac{2}{3}$ of 1% for each month or fraction of a month on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payments whether or not the due date falls on a Saturday, Sunday, or legal holiday.

10. Signature.—Application for an extension for filing Hawaii partnership, fiduciary, or REMIC tax return must be individually made and personally signed by a general partner (partnership), by a fiduciary, trustee, or an officer representing the fiduciary or trustee (trust), or by a residual holder filing Form N-66 (REMIC).

11. Signature by Other Than Taxpayer.—Persons who may sign for the taxpayer include attorneys, certified public accountants, or other persons qualified to practice before the IRS, or any duly authorized agent with a power of attorney. If the taxpayer cannot sign because of illness, absence, or other good cause, a person in close personal or business relationship to the taxpayer may sign provided a proper explanation is attached as to why the taxpayer cannot sign this form. It is not necessary that such person hold a power of attorney.

SPECIFIC INSTRUCTIONS

We have provided specific instructions for the lines on this form.

Line 1.—Enter on line 1 the amount of your expected income tax liability for 1995.

Line 2.—Enter on line 2 the credits that you expect to show on Form N-40 or N-70NP. Do not include any credit amounts which will not be taken by the estate or trust but will be passed through to the beneficiaries.

Line 3.—Subtract line 2 from line 1 and enter the difference on this line. An extension of time to file your income tax return will not extend the time to pay your income tax. Therefore, you must pay the amount of income tax shown on line 3 in full with this form.